

415I-PD-47644

UNCLASSIFIED

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From: Ahmad Iranshahi [mailto:ah_iran@yahoo.com]
Sent: Friday, June 05, 2009 2:55 AM
To: Yasrebi, Mehrdad
Subject: Re: Audited Reports

--- On Wed, 6/3/09, Yasrebi, Mehrdad <MYasrebi@pccstructurals.com> wrote:

From: Masoud Modarres
To: Ahmad Iranshahi
Cc: Mehrdad Yasrebi
Sent: Thursday, July 02, 2009 8:22 PM
Subject: Azad University

In this e-mail, Masoud Modarres says that based on Yasrebi's request to find a way to get discounts in the tuition of college students under the CF coverage, who attend Islamic Azad University, he would like to know about Iranshahi's past endeavors and experiences regarding this subject. Modarres is asking Iranshahi to share his communications regarding this subject via e-mail.

Modarres continues that his friend, Dr. Foroughi, who is the President of the Islamic Azad University of Esfahan, cannot give more than 15% discount...and that Modarres is trying to get in touch with his other friend, Dr. Mohammadi, the Vice President of all Azad universities, and needs his phone number and/or e-mail address...he is asking for Iranshahi's help in this regard.

Modarres is also asking for the names of the branches of Azad University, where the Foundation college students are attending...

From: Ahmad Iranshahi
To: be_kg@yahoo.com
Sent: Saturday, May 23, 2009 6:23 AM
Subject: Damavand Star

In this e-mail, Iranshahi orders the sum of \$98,550.32 (362000 dirham) be deposited to the Dubai Commercial Bank and then withdrawn from the same account...and after co-ordination with Damavand Company, the sum of \$122,507.31 (450,000 dirham) be deposited to Damavand's account for the purchase of food items.

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From: "Masoud Modarres" <modarres@childfoundationusa.org>
To: "Ahmad Iranshahi" <ah_iran@yahoo.com>
Cc: "Mehrdad Yasrebi" <myasrebi@childfoundation.org>
Sent: Thursday, July 02, 2009 4:22 PM
Subject: Azad University

جناب آقای ایرانشاهی

با سلام

محترماً به استحضار میرساند بدنبال درخواست آقای یثربی مبنی بر پیدا نمودن راهی جهت تخفیف گرفتن برای شهریه دانشجویان بنیاد کودک که در دانشگاه آزاد اسلامی ایران تحصیل میکنند، اینجانب با آقای دکتر فروغی که ریاست دانشگاه آزاد اسلامی خوراسگان در اصفهان را بعهدہ دارد تماس گرفتم. ایشان که از دوستان قدیمی من میباشند گفتند که برای وی ارائه تخفیف به میزانی بیش از 15 درصد مقدور نیست ولی میتوانند با آقای دکتر جاسبی در این خصوص صحبت کنند تا شاید بتوان راه حلی مناسبی برای این مسئله یافت.

باتوجه به اینکه ظاهراً جنابعالی یکبار این راه را رفته اید و مکاتباتی نیز در این خصوص انجام داده اید خواهشمند است در صورت امکان نسخه ای از آن مکاتبات را از طریق ائی میل برایم ارسال فرمائید. ضمناً بفرمایند که قبلاً با چه افرادی در تماس بوده اید و چه نتایجی از آن کسب شده است.

همچنین لطفاً اعلام فرمائید که در حال حاضر چه تعدادی از دانشجویان بنیاد، در کدام یک از شعبات دانشگاه آزاد به تحصیل اشتغال دارند.

ظاهراً معاونت بین الملل دانشگاه هم اخیراً عوض شده و آقای دکتر محمدی (که او هم از آشنایان اینجانب میباشد) هم اکنون تصدی این معاونت را بعهدہ دارد که میتوان از طریق ایشان هم مسئله را پیگیری نمود. لطفاً در صورت امکان شماره تلفن و یا ائی میل ایشان را نیز برایم تهیه فرمائید.

با تشکر فراوان

مسعود مدرس

Best Regards

Masoud Modarres, MPA
Executive Manager
Child Foundation
modarres@ChildFoundationUSA.org
Tel: (503) 698-4084 • Fax: (503) 297-1546
P. O. Box 463 • Portland, OR 97207
www.childfoundation.org

Changing the face of the future..., One Child at a time

13:29 TECS II - REPORT OF INVESTIGATION NARRATIVE

062707 T2MQ5206

T2PQ5215

TID= N5B5

REPORT ID: PT02DE01PT0001010

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DETAILS OF THE INVESTIGATION

This investigation was predicated on information received as a result of an ongoing Joint Terrorism Task Force (JTTF) investigation on CHILD FOUNDATION and Mehrdad YASREBI (DPOB/ 10011957, Iran, alien file/A72 146 056). YASREBI is a Lawful Permanent Resident alien who obtained his lawful status on December 15, 1992. The CHILD FOUNDATION is a non-profit organization in the State of Oregon that purports to be in existence to provide relief to orphans in Iran.

Records obtained from the Oregon Secretary of State Corporation Division indicated that CHILD FOUNDATION was incorporated under the Oregon Nonprofit Corporation Act on May 18, 1994, registered number 399323-89. On April 10, 1995 the registered agent's address was changed to: 12959 SE Kathryn Ct., Clackamas, Oregon 97015. CHILD FOUNDATION filed its 2005 Annual Report on

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April 13, 2005. This document showed the Registered Agent as Mehrdad YASREBI at 2959 SE Kathryn Ct., Clackamas, Or and a PO Box of 1364, Clackamas, OR 97015 for the CHILD FOUNDATION. Fatemeh Sharif-Kazemi (YASREBI's wife) was listed as an Associate name at the same PO Box.

The Articles of Incorporation were filed with the Secretary of State Corporation Division on May 18, 1994 and show the registered agent as Mehrdad YASREBI, at 9750 SE Talbert, Clackamas, OR and PO Box 1364, Clackamas, OR. Article 6 lists Distribution of assets on dissolution or final liquidation: Alavi Foundation, NY, NY.

Article 7 listed three directors and their addresses: Mehrdad YASREBI, Fatemeh Sharif-Kazemi and Asad Azemi all at PO Box 862, Clackamas, OR.

An Articles of Amendment was filed on January 17, 1995 and included the PO Box

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1787, Beaverton, Oregon 97075 as a contact address for CHILD FOUNDATION. This
filed and signed by Incorporator Mehrdad YASREBI.

In approximately February 2000, an Italian company, Lo Guidice found a company
via the Internet named IRAN FARAS, No. 25, 4th Floor, Passage-Mirdamad, Madar
Sq. Farnaz St., Mirdamad Ave., Tehran, Iran (98)-21-2250304. Lo Guidice
offered to sell IRAN FARAS a container of Formica laminate sheets. IRAN
FARAS agreed to purchase a container of Formica laminate sheets for \$22,500.
In approximately April of 2000, the money for the purchase was sent from a
bank in Germany to an account owned by Italcom SAS. The laminate sheets were
sent from the Port at Genoa, Italy, to Bandar Abbas, Iran.

On February 14, 2001, Farad RAHMATI, of IRAN FARAS contacted Lo Guidice via
fax.

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RAHMATI indicated that IRAN FARAS wished to purchase an additional order of mica laminate sheets. RAHMATI indicated that he would transfer \$22,500 from an account in the U.S.A. to pay for the order. RAHMATI told Lo Guidice that all documents on the shipment must indicate that they are being sent to the DOKLAN COMPANY, Tehran, Iran, 0098-21-8956271. RAHMATI disclosed that the receiver would be the DOKLAN COMPANY and not IRAN FARAS.

On February 20, 2001, a wire transfer of \$20,935.16 was sent from Bank of America, New York, account number 2892808450, to the Italcom SAS account at Banca Nazione del Lavoro, Cuneo, Italy. (Agents Note: The account at the Bank of America is registered to the CHILD FOUNDATION, PO Box 1787, Beaverton, OR 97075) On that same date, a second wire transfer of \$1,564.84 was sent from the Bank of America account, to the Banca Nazione del Layoro account.

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On April 18, 2001, Italcom SAS shipped one container of Formica laminate sheets from the Port of Genoa, Italy, to the Port of Bandar Abbas, Iran, via the vessel Jolly Platino. The bill of lading indicates that the consignee of the shipment is the DOKLAN COMPANY, Tehran, Iran.

In furtherance of the Child Foundation investigation, AUSA Charles Gorder forwarded a Mutual Legal Assistance Treaty (MLAT) request to Italy requesting judicial assistance in obtaining bank records relating to a bank account with an Italian bank, i.e. Banca Nazionale del Lavoro, Cuneo, Italy, in the name of Aldo Giudice, and the interview of this person. The account had received a \$22.500 transfer from Child Foundation on or about February 15, 2001.

The following information was taken from a Report of Investigation written by SSA Dario D'Andrea and is included in substance:

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On September 24, 2002, Mr. Aldo Lo Giudice, DBA ITALCOM SAS, was interviewed by SSA Jacob Dye, IRS SA Mike Riley and SSA Dario D'Andrea in the offices of the Court House in Alba by Judge Gnocchi in execution of the MLAT filed by AUSA Charles Gorder of the Judicial District of Oregon. Mr. Lo Giudice indicated that ITALCOM SAS trades in wood and plastic finishings and fittings for furniture. The transaction in question involved the payment for a container of formica in sheets sold to the business IRAN FARAS in Teheran, Iran. Mr. Lo Giudice indicated that it is not unusual to receive payment from a United States bank when doing business with countries not having a strong currency. Mr. Lo Giudice turned over all documents in his possession regarding the transaction.

On September 25, 2002, the aforementioned agents met with Judge

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Cacciopoli in the Court House in Cuneo. Judge Cacciopoli examined with the agents the records he subpoenaed from the Banca Nazionale del Lavoro. The perusal identified the subject incoming wire transfer from Child Foundation but revealed no additional undeveloped leads. Judge Cacciopoli advised that he would close the file.

The following information was obtained from a Report of Investigation written by SSA Jacob Dye and is attached in substance:

On September 24, 2002, SSA Jacob Dye of the RAIC/Portland and IRS Special Agent Michael Riley, traveled to Alba, Italy, and met with Aldo Lo Guidice, Roddi via Fontana #2, Alba, Italy, regarding a financial transaction that he had conducted with the CHILD FOUNDATION. The interview was conducted as part of a Mutual Legal Assistance Treaty request from the United States Attorney's Office, Portland, OR. The

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interview was moderated by Italian GIP (Judge) Dr. Carlo Gnocchi, with the assistance of Dario D'Andrea, Customs Attach/ Rome acting as translator. Lo Guidice made the following statement in substance:

Lo Guidice operates a business named Italcom SAS, Via Crosetti 37, 12060 Roddi, Alba, Italy (39) 0173-620010, that sells Formica laminate sheets. Italcom SAS is a single proprietorship that does most of its business with countries in Central America, including Guatemala and San Salvador. Additionally, Italcom SAS has sold Formica to companies in Thailand and Hong Kong.

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In approximately February 2000, Lo Guidice found a company via the Internet named IRAN FARAS, No. 25, 4th Floor, Passage-Mirdamad, Madar Sq. Farnaz St., Mirdamad Ave., Tehran, Iran (98)-21-2250304. Lo Guidice offered to sell IRAN FARAS a container of Formica laminate sheets. IRAN FARAS agreed to purchase a container of Formica laminate sheets for \$22,500. In approximately April of 2000, the money for the purchase was sent from a bank in Germany to an account owned by Italcom SAS. The laminate sheets were sent from the Port at Genoa, Italy, to Bandar Abbas, Iran.

On 2/14/01, Farad RAHMATI, of IRAN FARAS contacted Lo Guidice via fax. RAHMATI indicated that IRAN FARAS wished to purchase an additional order of Formica laminate sheets. RAHMATI indicated that he would transfer \$22,500 from an account in the

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U.S.A. to pay for the order. RAHMATI told Lo Guidice that all documents on the shipment must indicate that they are being sent to the DOKLAN COMPANY, Tehran, Iran, 0098-21-8956271. RAHMATI disclosed that the receiver would be the DOKLAN COMPANY and not IRAN FARAS.

On 2/20/01, a wire transfer of \$20,935.16 was sent from Bank of America, New York, account number 2892808450, to the Italcom SAS account at Banca Nazione del Lavoro, Cuneo, Italy. (Agents Note: The account at the Bank of America is registered to the CHILD FOUNDATION, PO Box 1787, Beaverton, OR 97075) On that same date, a second wire transfer of \$1,564.84 was sent from the Bank of America account, to the Banca Nazione del Layoro account.

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On 4/18/01, Italcom SAS shipped one container of Formica laminate sheets from the Port of Genoa, Italy, to the Port of Bandar Abbas, Iran, via the vessel Jolly Platino. The bill of lading indicates that the consignee of the shipment is the DOKLAN COMPANY, Tehran, Iran.

Lo Guidice disclosed that he has not had any further contact with any representatives from IRAN FARAS or the DOKLAN COMPANY after he made the last shipment. Lo Guidice stated that all correspondence between himself and Fährad RAHMATI took place by fax or e-mail. Lo Guidice stated that he has never corresponded with anyone from the CHILD FOUNDATION regarding the shipments of laminate, or the payments that were made from the Bank of

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America account.

Lo Guidice stated that Italcom SAS began the process of dissolving as of March 2002, due to lack of business.

Pursuant to a Federal Grand Jury Subpoena, Dana Parks, Assistant Vice President of Corporation Security for Bank of America located at 4310 SW Macadam Ave., Portland, OR 97208 provided the original wire transfer request as described. A Funds Transfer Request and Authorization Form detailing the wire transfer of \$22, 500.00 from Bank of America Account Number 28928-08450 in the Requestor/ Originator name of name of Child Foundation, PO Box 1787, Beaverton, OR 97075. This document was signed on February 15, 2001 by what appears to be Abu Yasrebi. The Transfer payment instructions detail the Title

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of Name on the Debit Account as the Child Foundation and the name of person or company receiving the funds as Mr. Aldo Guidice, Account #210087, Alba, Italy.

It appears that the wire transfer was split into two parts after it was received by the Italian bank pursuant to a request from Lo Guidice. There is no evidence that there were two wire transfers sent to Italy from Bank of America.

Bank of America further provided the bank signature card to Account #28928-08450. The Master Agreement Business Deposit Accounts Authorization is signed, "Abu Yasrebi". Partnership/Corporation business name is listed as Child Foundation, Partner/Officer's name Mehrdad Yasrebi. Tax Reporting Information and Certification lists a social security number of 452-35-4933 belonging to Mehrdad Yasrebi. The authorized signatures listed on the

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account are Mehrdad Yasrebi, ODL 5494402, 10/1/95, 452-35-4933. The signature
the name is Abu Yasrebi. The account was opened 5/7/96.

The second signature card is dated May 15, 2001, as an update to the EIN.
Child Foundation is listed as the Business name and Mehrdad Yasrebi signed as
the Executive director. The Taxpayer ID is listed as 931148608, to Child
Foundation. The title of the account was Child Foundation at PO Box 1364,
Clackamas, Oregon 97015. Authorized signatures were listed as Mehrdad Yasrebi
who signed Mehrdad Yasrebi and ODL 5494402 and social security number
452-35-4933.

The third signature card provided by Bank of America was updated to show
current ownership. Child Foundation is listed as the Business name and
Mehrdad Yasrebi signed as the Executive Director/ President. His wife,
Fatemeh Sharif-Kazemi signed as Secretary Treasurer/Finance Director. The

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Taxpayer ID is listed as 931148608, to Child Foundation. The title of the account was Child Foundation at PO Box 1364, Clackamas, Oregon 97015. Authorized signatures were listed as Mehrdad Yasrebi who signed Mehrdad Yasrebi and ODL 5494402 and social security number 452-35-4933.

The President of the United States, by virtue of the International Emergency Economic Powers Act, is granted authority to deal with unusual or extraordinary threats to the national security and foreign policy of the United States. The Iranian Transactions Regulations give effect to Executive Order 12957 (March 15, 1995), Executive Order 12959 (May 6, 1995), and Executive order 13059 (August 19, 1997) (clarifying E.O. 12957 and E.O. 12959). The declarations of national emergency that underpin these executive orders are in response to actions of the Government of Iran occurring after the conclusion of the 1981 Algiers Accords.

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Title 31, U.S. Code of Federal Regulations, Part 560 Subsection 203
sions, attempts), provides that:

Any transaction by any United States person or within the United States that evades or avoids, or has the purpose of evading or avoiding, or attempts to violate, any of the prohibitions contained in this part is hereby prohibited.

Title 31, U.S. Code of Federal Regulations, Part 560 Subsection 208
(Prohibited facilitation by United States persons of transactions by foreign persons), provides that:

Except as otherwise authorized pursuant to this part, and notwithstanding any contract entered into or any license or permit granted prior to May 7, 1995, no United States person, wherever located, may approve, finance, facilitate, or guarantee any transaction by a foreign person where the transaction by that foreign person would

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be prohibited by this part if performed by a United States person or within the United States.

Title 31, U.S. Code of Federal Regulations, Part 560 Subsection 206
(Prohibited trade-related transactions with Iran; goods, technology, or services), provides that:

- (a) Except as otherwise authorized pursuant to this part, and notwithstanding any contract entered into or any license or permit granted prior to May 7, 1995, no United States person, wherever located, may engage in any transaction or dealing in or related to:
- (1) Goods or services of Iranian origin or owned or controlled by the Government of Iran; or
 - (2) Goods, technology, or services for exportation, reexportation, sale or supply, directly or indirectly, to Iran or the Government of Iran.
- (b) For purposes of paragraph (a) of this section, the term transaction

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or dealing includes but is not limited to purchasing, selling, transporting, swapping, brokering, approving, financing, facilitating, or guaranteeing.

Title 50, U.S. Code, Section 1702 provides in relevant part:

(a)(1) At the times and to the extent specified in section 1701 of this title, the President may, under such regulations as he may prescribe, by means of instructions, licenses, or otherwise-

* investigate, regulate, or prohibit-

(i) any transactions in foreign exchange,

(ii) transfers of credit or payments between, by, through, or to any banking institution, to the extent that such transfers or payments involve any interest of any foreign country or a national thereof,

* the importing or exporting of currency or securities; and

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(B) investigate, regulate, direct and compel, nullify, void, use, transfer, withdrawal, transportation, importation or exportation of, or dealing in, or exercising any right, power, or privilege with respect to, or transactions involving, any property in which any foreign country or a national thereof has interest by any person, or with respect to any property, subject to the jurisdiction of the United States

Title 50, U.S. Code, Section 1705(b) provides in relevant part:

(b) Whoever willfully violates, or willfully attempts to violate, any license, order, or regulation issued under this chapter shall, upon conviction, be fined not more than \$50,000, or, if a natural person, may be imprisoned for not more than ten years, or both; and any officer, director, or agent of any corporation who knowingly participates in such violation may be punished by a like fine, imprisonment or both.

(PF1=HELP) (PF3=MAIN MENU) (PF4=HIT LIST) (PF7=PREV SCREEN) (PF8=NEXT SCREEN)
(PF14=LINKLIST) (PF15=PREV LINKLIST) (PF16=PRINT RECORD) (PF17=BASE RECORD)

13:30 TECS II - REPORT OF INVESTIGATION NARRATIVE 062707 T2MQ5206

TID= N5B5

T2PQ5215

REPORT ID: PT02DE01PT0001010

***** NARRATIVE ***** PAGE 20 OF 24

e 18, United States Code, Section 1956 provides in relevant part:

(a) (2) Whoever transports, transmits, or transfers, or attempts to transport, transmit, or transfer a monetary instrument or funds from a place in the United States to or through a place outside the United States or to a place in the United States from or through a place outside the United States

(B) knowing that the monetary instrument or funds involved in the transportation, transmission, or transfer represent the proceeds of some form of unlawful activity and knowing that such transportation, transmission, or transfer is designed in whole or in part

(i) to conceal or disguise the nature, the location, the source, the ownership, or the control of proceeds of specified unlawful activity . . . shall be sentenced to a fine of not more than \$500,000 or twice the value of the monetary instrument or funds involved in the

(PF1=HELP) (PF3=MAIN MENU) (PF4=HIT LIST) (PF7=PREV SCREEN) (PF8=NEXT SCREEN)
(PF14=LINKLIST) (PF15=PREV LINKLIST) (PF16=PRINT RECORD) (PF17=BASE RECORD)

13:30 TECS II - REPORT OF INVESTIGATION NARRATIVE 062707 T2MQ5206
1530 T2PQ5215

TID= N5B5

REPORT ID: PT02DE01PT0001010

***** NARRATIVE ***** PAGE 21 OF 24

transportation, transmission, or transfer, whichever is greater, or imprisonment for not more than twenty years, or both.

On August 3, 2005 a request was sent to the ICE Exodus Command Center for an OFAC licensing determination for the following entities:

Aldo Lo Guidice
Italcom SAS
Farad RAHMATI
IRAN FARAS
CHILD FOUNDATION
Mehrdad YASREBI
DOKLAN COMPANY

A response was received on October 4, 2005 that OFAC searched their files from

(PF1=HELP) (PF3=MAIN MENU) (PF4=HIT LIST) (PF7=PREV SCREEN) (PF8=NEXT SCREEN)
(PF14=LINKLIST) (PF15=PREV LINKLIST) (PF16=PRINT RECORD) (PF17=BASE RECORD)

13:30

TECS II

- REPORT OF INVESTIGATION NARRATIVE

062707

T2MQ5206

TID= N5B5

T2PQ5215

REPORT ID: PT02DE01PT0001010

***** NARRATIVE ***** PAGE 22 OF 24

August 1995 until the present with no OFAC licenses filed under any of the
with exception of the CHILD FOUNDATION. They indicated that they found
a license issued to CHILD FOUNDATION, INC based on a January 14, 2004 letter
from the Law Offices of S. Shawn Khastoo, submitted on behalf of the CHILD
FOUNDATION, INC. The License expired June 25, 2004 and was specifically
issued to the CHILD FOUNDATION to export 6000 donated backpacks containing
personal items to Iran for children who were victims of the earthquake in Bam.

OFAC found no other licenses ever issued to Mehrdad YASREBI, the CHILD
FOUNDATION or CHILD FOUNDATION, INC.

EXHIBITS/EVIDENCE

(PF1=HELP) (PF3=MAIN MENU) (PF4=HIT LIST) (PF7=PREV SCREEN) (PF8=NEXT SCREEN)
(PF14=LINKLIST) (PF15=PREV LINKLIST) (PF16=PRINT RECORD) (PF17=BASE RECORD)

13:30 IECS II - REPORT OF INVESTIGATION NARRATIVE 062707 T2MQ5206
TID= N5B5 T2PQ5215

REPORT ID: PT02DE01PT0001010

***** NARRATIVE ***** PAGE 23 OF 24

EXHIBIT A ICE/Immigration file for YASREBI/ A72 146 056, Citizenship and Immigration Services

EXHIBIT B Corporation Documents for CHILD FOUNDATION from Secretary of State Corporation Division

EXHIBIT C - ROI regarding MLAT written by SA Dario D'Andrea

EXHIBIT D ROI regarding interview with Aldo Lo Guidice

EXHIBIT E Documents obtained from MLAT to Italy

EXHIBIT F Wire Transfer from Bank of America

EXHIBIT G Signature cards for Child Foundation Acct from Bank of America

(PF1=HELP) (PF3=MAIN MENU) (PF4=HIT LIST) (PF7=PREV SCREEN) (PF8=NEXT SCREEN)
(PF14=LINKLIST) (PF15=PREV LINKLIST) (PF16=PRINT RECORD) (PF17=BASE RECORD)

13:30

TECS II - REPORT OF INVESTIGATION NARRATIVE

062707 T2MQ5206

TID= N5B5

T2PQ5215

REPORT ID: PT02DE01PT0001010

***** NARRATIVE ***** PAGE 24 OF 24

BIT H - Licensing determination from Office of Foreign Asset Control

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(PF14=LINKLIST) (PF15=PREV LINKLIST) (PF16=PRINT RECORD) (PF17=BASE RECORD)

CHILD FOUNDATION

**Financial Statements and
Independent Auditor's Report**

**For the Year Ended
May 31, 2005**

CHILD FOUNDATION
For the Year Ended May 31, 2005

TABLE OF CONTENTS

Financial Statements:

Independent Auditor's Report on Financial Statements.....	1
Statement of Financial Position.....	2
Statement of Activities.....	3
Statement of Functional Expenses.....	4
Statement of Cash Flows.....	5
Notes to Financial Statements.....	6-10

JONATHAN RESNICK, CPA

AN ACCOUNTANCY CORPORATION

2152 DUPONT DRIVE, SUITE 206
IRVINE, CA 92612
PHONE (949) 250-0852

Independent Auditor's Report

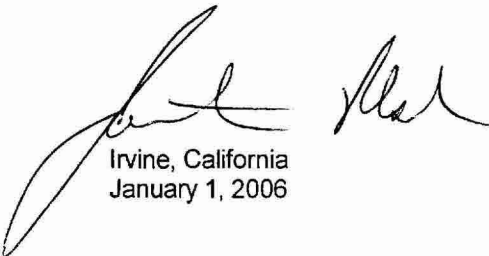
To the Board of Directors
CHILD FOUNDATION

We have audited the accompanying statements of financial position of CHILD FOUNDATION (an Oregon non-profit corporation) as of May 31, 2005 and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as noted in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We were unable to read the complete minutes of the board of directors which were drafted in Farsi, although we were provided access to brief summaries of those meetings.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been provided access to the complete minutes, the financial statements referred to above present fairly, in all material respects, the financial position of CHILD FOUNDATION as of May 31, 2005, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.



Irvine, California
January 1, 2006

CHILD FOUNDATION

STATEMENT OF FINANCIAL POSITION

May 31, 2005

ASSETS	Unrestricted	Temporarily Restricted	Total
Cash and cash equivalents	\$ 4,856	\$ 58,133	\$ 62,989
Refund receivable	-	150,000	150,000
Property and equipment (net)	2,147	-	2,147
Deposits	335	-	335
Total assets	<u>\$ 7,338</u>	<u>\$ 208,133</u>	<u>\$ 215,471</u>
LIABILITIES AND NET ASSETS			
LIABILITIES			
Accounts payable and accrued expenses	\$ 21,521	\$ -	\$ 21,521
Refunds payable to donors	106,000	-	106,000
Accrued payroll liabilities	5,577	-	5,577
Total liabilities	133,098	-	133,098
NET ASSETS (Deficiency)			
Unrestricted	(125,760)	-	(125,760)
Temporarily restricted	-	208,133	208,133
Total net assets	<u>(125,760)</u>	<u>208,133</u>	<u>82,373</u>
Total liabilities and net assets	<u>\$ 7,338</u>	<u>\$ 208,133</u>	<u>\$ 215,471</u>

CHILD FOUNDATION

STATEMENT OF ACTIVITIES

For The Year Ended May 31, 2005

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenues and support:			
Public support:			
Contributions	\$ 179,186	\$ 6,458	\$ 185,644
Contributions - children sponsorships	1,365,028	-	1,365,028
Special events	121,720	-	121,720
Less: Donor benefits	(103,856)	-	(103,856)
Total public support	<u>1,562,078</u>	<u>6,458</u>	<u>1,568,536</u>
Net assets released from restrictions:			
Satisfaction of program restrictions	<u>37,845</u>	<u>(37,845)</u>	<u>-</u>
Total revenues, support and reclassifications	<u>1,599,923</u>	<u>(31,387)</u>	<u>1,568,536</u>
Expenses			
Program services	1,496,300	-	1,496,300
Supporting services:			
Management and general	150,005	-	150,005
Fund-raising	<u>94,758</u>	<u>-</u>	<u>94,758</u>
Total expenses	<u>1,741,063</u>	<u>-</u>	<u>1,741,063</u>
Change in net assets	(141,140) -	(31,387) -	(172,527)
Beginning net assets	28,094	239,520	267,614
Prior period adjustment	<u>(12,714)</u>	<u>-</u>	<u>(12,714)</u>
Beginning net assets, as restated	15,380	239,520	254,900
Ending net assets (deficit)	<u>\$ (125,760)</u>	<u>\$ 208,133</u>	<u>\$ 82,373</u>

CHILD FOUNDATION

STATEMENT OF FUNCTIONAL EXPENSES

For The Year Ended May 31, 2005

	<u>Program Svcs</u>	<u>Supporting Services</u>			<u>Total</u>
		<u>Mgmt.</u>	<u>Fund-</u>	<u>Sub-</u>	
	<u>Programs</u>	<u>& General</u>	<u>raising</u>	<u>Total</u>	
Accounting	\$ -	\$ 24,906	\$ -	\$ 24,906	\$ 24,906
Bank and merchant fees	-	8,589	156	8,745	8,745
Contract labor	8,476	8,652	6,957	15,609	24,085
Depreciation	-	1,000	-	1,000	1,000
Donor Benefits	-	-	103,856	103,856	103,856
Fundraising	-	-	21,597	21,597	21,597
Grants (note 10)	1,365,029	-	-	-	1,365,029
Licenses	-	8,220	-	8,220	8,220
Miscellaneous	1	2,831	953	3,784	3,785
Occupancy	2,182	5,876	2,196	8,072	10,254
Office supplies	-	2,754	689	3,443	3,443
Outside services	2,851	4,751	1,900	6,651	9,502
Payroll taxes	5,069	5,174	4,160	9,334	14,403
Postage	-	2,295	9,182	11,477	11,477
Printing	-	792	15,048	15,840	15,840
Professional fees	12,036	19,450	-	19,450	31,486
Projects (note 9)	63,459	4,393	-	4,393	67,852
Salaries and wages	37,197	37,967	30,531	68,498	105,695
Taxes	-	9,802	1,389	11,191	11,191
Travel	-	2,553	-	2,553	2,553
	<u>1,496,300</u>	<u>150,005</u>	<u>198,614</u>	<u>348,619</u>	<u>1,844,919</u>
Less: Donor benefits			(103,856)	(103,856)	(103,856)
Total expenses included in the expense section of the statement of activities	<u>\$ 1,496,300</u>	<u>\$ 150,005</u>	<u>\$ 94,758</u>	<u>\$ 244,763</u>	<u>\$ 1,741,063</u>
Percent of total	85.9%	8.6%	5.4%	14.1%	

CHILD FOUNDATION

STATEMENT OF CASH FLOWS

For The Year Ended May 31, 2005

CASH FLOWS FROM OPERATING ACTIVITIES:

Decrease in net assets \$ (172,527)

Adjustments to reconcile net income to net
cash provided (used) by operating activities:

Depreciation	999
Change in assets and liabilities:	
Refunds receivable	(150,000)
Deposits	(335)
Accounts payable and accrued expenses	21,520
Refunds payable	106,000
Accrued payroll taxes	5,577

NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES (188,766)

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of fixed assets (3,146)

NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES (3,146)

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS (191,912)

CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR 254,900

CASH AND CASH EQUIVALENTS AT END OF YEAR \$ 62,988

CHILD FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended May 31, 2005

Organization and Nature of Services

Child Foundation is a non-profit organization formed in 1994 with the simple objective of helping children stay in school. This is achieved by providing food, shelter, clothing, educational needs, medical help, and other services to talented, needy children.

Child Foundation will be referred to as "the Organization" throughout the following notes.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the significant accounting policies of the Organization:

Financial Statement Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Unrestricted net assets represent resources whose use is not limited or restricted by donors.

Temporarily restricted net assets represent resources whose use is limited by donors for the purpose and/or time in which they may be expended. Temporarily restricted net assets are reclassified to unrestricted as their time/and or purpose requirements are met. Temporarily restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support.

Permanently restricted net assets represent resources subject to donor-imposed stipulations that the corpus be maintained permanently by the Organization. Generally, the donors of these assets allow the Organization to use all or part of the income earned on any related investments for general or specific purposes. The Organization had no permanently restricted net assets at May 31, 2005.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

CHILD FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS- Continued

For the Year Ended May 31, 2005

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, management considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Property and Equipment

The Organization follows the practice of capitalizing all material expenditures for furniture and equipment.

Depreciation is recorded on the straight-line basis over the estimated useful lives of the property. The useful lives used to depreciate assets are as follows:

Furniture and equipment	5-7 years
-------------------------	-----------

Expense Allocation

The costs of providing the various services and activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Employee related expenses are allocated among program and support services based on related salary expenses.

Income Taxes

The Organization is exempt from federal income taxes under the 501(c)(3) provisions of the Internal Revenue Code. No provision for income tax liability is therefore required. The Organization has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(vi).

Donated services

Many individuals volunteer their time and perform a variety of tasks that assist the Organization with specific program and fundraising events. No amounts have been reflected in the financial statements for these donated service because the criteria for recognition of such volunteer effort has not been met.

CHILD FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS- Continued

For the Year Ended May 31, 2005

NOTE 2: FIXED ASSETS

Property and equipment and leasehold improvements consist of the following:

	2005
Furniture and equipment	\$ 3,146
Less accumulated depreciation	(999)
	\$ 2,147

NOTE 3: OTHER RECEIVABLE AND REFUNDS PAYABLE

The Organization has a receivable in the amount of \$150,000 from the International Network for Cancer Treatment and Research that represents the refund of a grant made to that organization for research that will not be performed. The Organization has a liability for \$106,000 to refund a contribution to a donor. The donation was originally made for the purpose of funding the construction of a school. That project has been postponed and the donor was refunded the donation in August 2005.

NOTE 4: OBLIGATIONS UNDER OPERATING LEASES

The Organization has an operating lease for its business office. Rent expense under the lease totaled \$4,055 for the year ended May 31, 2005.

Future minimum rental commitments as of May 31, 2005 are as follows:

Year	Amount
2006	\$ 4,426
2007	7,721
2008	7,952
2009	3,354
	\$ 23,453

NOTE 5: RELATED PARTY TRANSACTIONS

The Organization collects donations and child sponsorships in the United States for program services that are provided nationally and internationally. A large portion of the funds collected in the United States is granted to Bonyad Kudak, a registered Swiss charity. For the year ended May 31, 2005, \$1,311,000 was wired to Bonyad Kudak and reported as grants expense on the statement of functional expenses.

CHILD FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS- Continued

For the Year Ended May 31, 2005

NOTE 6: PRIOR PERIOD ADJUSTMENTS

Net assets at June 1, 2004 were decreased by \$12,714 to correct posting errors made in the prior year that overstated security deposits by \$3,000 and overstated cash by \$9,714. The adjustment increases 2003/2004 expenses by \$12,714.

NOTE 7: PROGRAMS

Sponsorships. As of May 31, 2005, there were over 3,000 families, including 5,000 children under coverage. Talented, needy children are identified through schools and local charity organizations. Volunteer social workers visit the families and prepare detailed reports of the child's life and the family's financial situation.

Indonesia. The sponsorship program has been extended to orphan children living close to Jakarta. Shelter, food, clothing and educational needs of the children are provided through this program.

Children With Medical Needs. Under this program, children with medical needs receive help towards the required treatments. Child Foundation has a long history of supporting children needing major surgeries and fighting cancer.

Children fighting cancer who are able to go to school or a sibling meeting the requirements of Child Foundation are referred for sponsorship. This program provides relief for families who are burdened by having to care for the special needs of their child fighting cancer. In most cases, families are not able to provide for the needs of their other children

NOTE 8: RESTRICTIONS ON NET ASSETS

Temporarily restricted net assets consist of the following:

	Benjamin Fund	Parto Fund	Bam and Ghazvin Earthquake Funds	Total Temporarily Restricted
Beginning balance - June 1, 2004	\$ 37,735	\$ 9,564	\$ 192,221	\$ 239,520
Contributions	4,500	-	1,958	6,458
Subtotal receipts & pledges	42,235	9,564	194,179	245,978
Funds expensed (release from restrictions)	-	(9,024)	(28,821)	(37,845)
Ending balance - May 31, 2005	\$ 42,235	\$ 540	\$ 165,358	\$ 208,133

CHILD FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS- Continued

For the Year Ended May 31, 2005

NOTE 9 –PROJECTS

Projects reported on the statement of functional expenses consist of the following:

Indonesian Children	\$ 23,000
Iran and Afghanistan Children - food purchased	10,000
Cancer program - vehicle purchased for family receiving assistance under the program	6,625
Children and family support payments – U.S.	11,068
Miscellaneous direct program expenditures – U.S.	12,766
	<hr/>
Total	\$ 63,459

NOTE 10 – GRANTS

The Organization approved and disbursed the following grants to other charities during the 2004/2005 fiscal year.

Bonyad Kudak – Switzerland	\$ 1,311,000
Mother & Child Charity – London, England	5,400
Operation USA/Iranian American Medical Association	35,000
World Hearing Organization	7,500
Doctors Without Borders	750
Leukemia Lymphoma Society	1,000
Unicef USA	1,000
International Orphan Care	2,980
Miscellaneous under \$1,000	399
	<hr/>
Total	\$ 1,365,029

Grants to Bonyad Kudak consist primarily of child sponsorship donations.

This email is from *Office Work Group Team* to ah_iran@yahoo.com on November 6, 2005 at 5:26 AM.

Saremi sends Mr. Lahiji's [SP] account summary to Mr. Iranshahi as follows:

Account Summary for Mr. Lahiji in Tehran Offices

Date	Description	Amount \$	Amount Rial	Remarks
Oct. 2000	Purchased house	250,000	2,000,000,000	Till the end of 2011
Feb. 2003	Khoms [a fifth]	250,000	1,997,250,000	Khatam -e-Shiraz complex & Foundation expenses
May 2003	Cash	350,000	2,853,200,000	May 2008
April 2004	Cash	350,000	2,997,400,000	Till April 2009

Address: 20 Golzar Alley, Golshan Street, Khoramshahr [SP] Avenue

Phone: 8502182-4

Fax: 8764771

Email: iranoffice@childf.com and www.childf.com

Subject: Mr. Lahiji
From: "Office WorkGroup Team " <iranoffice@childf.com>
Date: Sun, 6 Nov 2005 04:26:29 -0600
To: <ah_iran@yahoo.com>

Jenab Agae Iranshahi
peyvast marbot be list Mr. Lahiji mibashad.
Saremi

lahiji.jpg	Content-Type: application/octet-stream Content-Encoding: base64
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بسمه تعالی

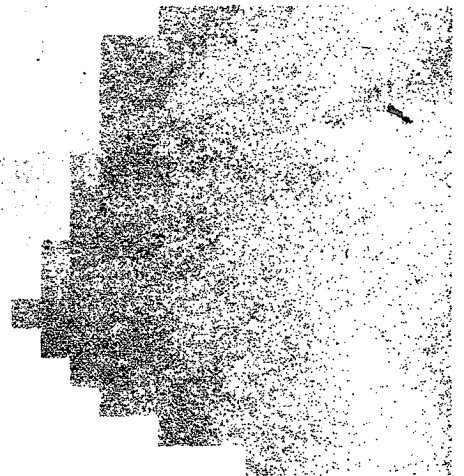
بنیاد کودک
Child Foundation



وضعیت حساب آقای لاهیجی در دفاتر ایران

تاریخ	شرح	مبلغ (دلار)	مبلغ (ریال)	ملاحظات
۷۹/۷	خرید منزل	۲۵۰,۰۰۰	۲,۰۰۰,۰۰۰,۰۰۰	تا پایان سال ۱۳۸۹
۸۱/۱۲	خمس	۲۵۰,۰۰۰	۱,۹۹۷,۲۵۰,۰۰۰	(مجمع خاتم شیراز و هزینه های بنیاد)
۸۲/۳	نقد	۳۵۰,۰۰۰	۲,۸۵۳,۲۰۰,۰۰۰	تا خرداد ۱۳۸۷
۸۳/۲	نقد	۳۵۰,۰۰۰	۲,۹۹۷,۴۰۰,۰۰۰	تا اردیبهشت ۱۳۸۸

مهر



تلفن : ۸۵۰۲۱۸۲-۴

فاکس : ۸۷۶۴۷۷۱

آدرس: تهران- خ خرمشهر- خ گلشن- ک گلزار- پلاک ۲۰

E- mail: iranoffice@childf.com
www.childf.com

Tab 68
Page 3 of 3

CF288878



ORIGINAL

COMMERCIAL INVOICE

Messers: M/S. CHILD FUNDATION CHARITY
I. R. Of. IRAN

Date: 23/08/2007
Invoice No: DEX715

ITM	DESCRIPTION	PACKING	QTY (CTN)	UNIT PRICE (USD)	TOTAL PRICE (USD)
1	GOLDEN MAIZE CORN OIL 2 LITER.	6x2 liter HDPE & PET	21,389	7.50	160,417.50
2	GOLDEN MAIZE CORN OIL 750 ML.	12x750 ml. PET	2,000	6.00	12,000
TOTAL AMOUNT C&F KISH, IRAN: USD.ONE HUNDRED SEVENTY TWO THOUSAND FOUR HUNDRED SEVENTEEN AND FIFTY CENTS ONLY.					172,417.50

SHIPMENT	DUBAI TO KISH FREE ZONE, IRAN BY SEA.
NET WEIGHT	250,000 Kg.
PAYMENT	CASH
ORIGIN	UAE
G.M.P. No.	240/1 IRANIAN MINISTRY OF HEALTH
PACKING	1x6x2liter HDPE & 1x12x750ml. PET
MANUFACTURE	EMIRATES REFINING CO. LIMITED - SHARJAH.

for RAMAK General Trading Co. L.L.C.
Dubai



RAMAK GENERAL TRADING COMPANY L.L.C.
P.O. BOX 4004 DUBAI - UAE

فاکتور اصلی برابر مشخص
کالا به دلار که مشخصات
نیم سر غزف مجاور دارد

File number:
Recording number:
Date recorded:

Page. 1

The original invoice for release of goods in dollar, and its opposite side has the chamber of commerce seal.

Page. 7

In God Name

Page 2 of 16

Tab 69
Page 2 of 2

CF328093

RAMAK GENERAL TRADING CO. L.L.C.
P.O. BOX: 4091 DUBAI - UAE
 Email: ramaxco@yahoo.com
 TEL: 04 2257725
 FAX: 04 2257334
 SHOWROOM: 04 2350380



INVOICE

BUYER: M/S. CHILD FUNDATION I.R.O. IRAN.	INVOICE NO DEX715C
	DATE: 26/08/2007
	SALESMAN:

REF	DESCRIPTION	PACKING	QTY	RATE	AMOUNT
1	GOLDEN MAIZE CORN OIL 2 LITER.(HPDE & PET)	6 x 2 liter	21,389	60.00	1,283,340.00
2	GOLDEN MAIZE CORN OIL 750 ML. (PET)	12x750ml.	2,000	46.00	92,000.00
TOTAL AED. ONE MILLION THREE HUNDRED AND FORTY ONLY.					1,375,340.00

فألكو، رامك قيت

1375340

1440/000/

PAYMENT TERMS:

- PLEASE CHECK THE GOODS AT THE TIME OF DELIVERY
- GOODS ONCE SOLD WILL NOT BE TAKEN BACK OR EXCHANGED.

REMARKS:



BUYER'S SIGNATURE
Name/Stamp

For RAMAK GENERAL TRADING Co. L.L.C.

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Original Invoice, price 1,375,340

1,440,000 dirham [UEA currency \$1 = 3.67 dirham]